

8570 Department of Food and Agriculture

FUND CONDITION STATEMENTS

| | 2011-12* | 2012-13* | 2013-14* |
|--|-----------|-----------|-----------|
| 0111 Department of Agriculture Account, Department of Food and Agriculture Fund^s | | | |
| BEGINNING BALANCE | \$30,870 | \$42,273 | \$30,605 |
| Prior year adjustments | 6,458 | - | - |
| Adjusted Beginning Balance | \$37,328 | \$42,273 | \$30,605 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 121200 Other Regulatory Taxes | 23,335 | 31,846 | 31,573 |
| 125600 Other Regulatory Fees | 42,884 | 41,004 | 41,147 |
| 125700 Other Regulatory Licenses and Permits | 9,753 | 12,243 | 13,185 |
| 125900 Delinquent Fees | 234 | 235 | 235 |
| 141200 Sales of Documents | 17 | 16 | 16 |
| 142500 Miscellaneous Services to the Public | 1,021 | 1,173 | 1,261 |
| 150300 Income From Surplus Money Investments | 255 | 315 | 318 |
| 150400 Interest Income From Loans | 13 | 4 | 4 |
| 161000 Escheat of Unclaimed Checks & Warrants | 13 | - | - |
| 161400 Miscellaneous Revenue | 210 | 27 | 8 |
| 161900 Other Revenue - Cost Recoveries | 2,289 | 2,112 | 2,157 |
| 164300 Penalty Assessments | 20 | 37 | 37 |
| Transfers and Other Adjustments: | | | |
| FO0001 From General Fund Loan Repayment per Item 8570-011-0111, Budget Act of 2010 | - | - | 15,000 |
| FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8352.5 | 38,320 | 77,306 | 77,309 |
| TO0001 To General Fund per Revenue and Taxation Code 8352.5(b) | - | -38,655 | -38,655 |
| Total Revenues, Transfers, and Other Adjustments | \$118,364 | \$127,663 | \$143,595 |
| Total Resources | \$155,692 | \$169,936 | \$174,200 |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 0840 State Controller (State Operations) | 286 | 351 | - |
| 8570 Department of Food and Agriculture | | | |
| State Operations | 79,636 | 104,842 | 103,314 |
| Local Assistance | 33,272 | 33,597 | 33,597 |
| 8880 Financial Information System for California (State Operations) | 225 | 541 | 467 |
| Total Expenditures and Expenditure Adjustments | \$113,419 | \$139,331 | \$137,378 |
| FUND BALANCE | \$42,273 | \$30,605 | \$36,822 |
| Reserve for economic uncertainties | 42,273 | 30,605 | 36,822 |
| 0124 California Agricultural Export Promotion Account^s | | | |
| BEGINNING BALANCE | \$18 | \$57 | \$57 |
| Prior year adjustments | 37 | - | - |
| Adjusted Beginning Balance | \$55 | \$57 | \$57 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 142500 Miscellaneous Services to the Public | 8 | 10 | 10 |
| Total Revenues, Transfers, and Other Adjustments | \$8 | \$10 | \$10 |
| Total Resources | \$63 | \$67 | \$67 |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 8570 Department of Food and Agriculture (State Operations) | 6 | 10 | 10 |

* Dollars in thousands, except in Salary Range.

8570 Department of Food and Agriculture

| | 2011-12* | 2012-13* | 2013-14* |
|---|----------|----------|----------|
| Total Expenditures and Expenditure Adjustments | \$6 | \$10 | \$10 |
| FUND BALANCE | \$57 | \$57 | \$57 |
| Reserve for economic uncertainties | 57 | 57 | 57 |
| 0191 Fair and Exposition Fund ^s | | | |
| BEGINNING BALANCE | \$4,052 | \$6,550 | \$3,973 |
| Prior year adjustments | 1,900 | - | - |
| Adjusted Beginning Balance | \$5,952 | \$6,550 | \$3,973 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 110900 Horse Racing Fees-Licenses | 2,972 | 1,000 | 1,000 |
| 150300 Income From Surplus Money Investments | 9 | 4 | 4 |
| 150400 Interest Income From Loans | 243 | - | - |
| Total Revenues, Transfers, and Other Adjustments | \$3,224 | \$1,004 | \$1,004 |
| Total Resources | \$9,176 | \$7,554 | \$4,977 |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 8570 Department of Food and Agriculture | | | |
| State Operations | 1,908 | 2,746 | 1,343 |
| Local Assistance | 709 | 832 | - |
| 8880 Financial Information System for California (State Operations) | 9 | 3 | 13 |
| Total Expenditures and Expenditure Adjustments | \$2,626 | \$3,581 | \$1,356 |
| FUND BALANCE | \$6,550 | \$3,973 | \$3,621 |
| Reserve for economic uncertainties | 6,550 | 3,973 | 3,621 |
| 0192 Satellite Wagering Account ^s | | | |
| BEGINNING BALANCE | \$977 | \$144 | - |
| Prior year adjustments | -821 | - | - |
| Adjusted Beginning Balance | \$156 | \$144 | - |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 150300 Income From Surplus Money Investments | 1 | - | - |
| Total Revenues, Transfers, and Other Adjustments | \$1 | - | - |
| Total Resources | \$157 | \$144 | - |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 8570 Department of Food and Agriculture (State Operations) | 13 | 141 | - |
| 8880 Financial Information System for California (State Operations) | - | 3 | - |
| Total Expenditures and Expenditure Adjustments | \$13 | \$144 | - |
| FUND BALANCE | \$144 | - | - |
| Reserve for economic uncertainties | 144 | - | - |
| 3010 Pierce's Disease Management Account ^s | | | |
| BEGINNING BALANCE | \$13,987 | \$13,065 | \$9,295 |
| Prior year adjustments | 2,043 | - | - |
| Adjusted Beginning Balance | \$16,030 | \$13,065 | \$9,295 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 121200 Other Regulatory Taxes | 1,837 | 2,746 | 2,746 |
| 142500 Miscellaneous Services to the Public | 16 | - | - |
| 150300 Income From Surplus Money Investments | 49 | 10 | 10 |

* Dollars in thousands, except in Salary Range.

8570 Department of Food and Agriculture

| | <u>2011-12*</u> | <u>2012-13*</u> | <u>2013-14*</u> |
|---|-----------------|-----------------|-----------------|
| Total Revenues, Transfers, and Other Adjustments | \$1,902 | \$2,756 | \$2,756 |
| Total Resources | \$17,932 | \$15,821 | \$12,051 |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 0840 State Controller (State Operations) | 17 | 19 | - |
| 8570 Department of Food and Agriculture (State Operations) | 19,641 | 21,847 | 20,789 |
| 8880 Financial Information System for California (State Operations) | 22 | 35 | 30 |
| Expenditure Adjustments: | | | |
| 8570 Department of Food and Agriculture | | | |
| Less funding provided by the Federal Trust Fund (State Operations) | <u>-14,813</u> | <u>-15,375</u> | <u>-17,592</u> |
| Total Expenditures and Expenditure Adjustments | <u>\$4,867</u> | <u>\$6,526</u> | <u>\$3,227</u> |
| FUND BALANCE | \$13,065 | \$9,295 | \$8,824 |
| Reserve for economic uncertainties | 13,065 | 9,295 | 8,824 |
| 3101 Analytical Laboratory Account, Department of Food and Agriculture Fund ^s | | | |
| BEGINNING BALANCE | \$1,253 | \$1,103 | \$823 |
| Prior year adjustments | <u>-3</u> | <u>-</u> | <u>-</u> |
| Adjusted Beginning Balance | \$1,250 | \$1,103 | \$823 |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS | | | |
| Revenues: | | | |
| 150300 Income From Surplus Money Investments | 4 | 3 | 3 |
| 161400 Miscellaneous Revenue | <u>200</u> | <u>220</u> | <u>220</u> |
| Total Revenues, Transfers, and Other Adjustments | <u>\$204</u> | <u>\$223</u> | <u>\$223</u> |
| Total Resources | \$1,454 | \$1,326 | \$1,046 |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS | | | |
| Expenditures: | | | |
| 8570 Department of Food and Agriculture (State Operations) | 351 | 500 | 500 |
| 8880 Financial Information System for California (State Operations) | <u>-</u> | <u>3</u> | <u>-</u> |
| Total Expenditures and Expenditure Adjustments | <u>\$351</u> | <u>\$503</u> | <u>\$500</u> |
| FUND BALANCE | \$1,103 | \$823 | \$546 |
| Reserve for economic uncertainties | 1,103 | 823 | 546 |

* Dollars in thousands, except in Salary Range.